

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ “एस.एम.सी”, नई दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH ‘S.M.C’, NEW DELHI**

सुश्री सुषमा चावला, न्यायिक सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.3152/Del/2019

निर्धारण वर्ष / Assessment Year 2014-15

Anita Mehra,
Prop. Salasar Oil Station,
V.Chhuchakwas, Jhajjar,
Haryana-124106.

PAN-ANCPM9028N

.....अपीलार्थी / Appellant

vs

The ITO,
Ward-05 (Now Ward-1), Rohtak.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Ms. Rano Jain, Adv. &
Ms. Mansi Jain, CA

प्रत्यर्थी की ओर से / Respondent by : Sh. Pradeep Singh Gautam, Sr.DR

सुनवाई की तारीख / Date of Hearing : 14.01.2020	घोषणा की तारीख / Date of Pronouncement: 17 .01.2020
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आदेश / ORDER

PER SUSHMA CHOWLA, JM

The present appeal filed by assessee is against order of CIT(A), Rohtak dated 26.02.2019 relating to assessment year 2014-15 against order passed under section 143(3) of the Income-tax Act, 1961 (in short ‘the Act’).

2. The Ground No.1 raised in this appeal is general in nature and does not require any adjudication. Hence, Ground No.1 raised by the assessee is dismissed.

3. The Ground No.2 raised by the assessee in this appeal is against addition of Rs.3,00,000/-.

4. The Ld. DR pointed out that it was an agreed addition made by the assessee during the assessment proceedings itself and hence, there is no merit in the said ground of appeal raised by the assessee.

5. The Ld.AR for the assessee pointed out that before the CIT(A), she had raised this issue also.

6. On the perusal of record and after hearing both the authorized representatives, I find that while show-causing the assessee in respect of fall in G.P. rate, the Assessing Officer vide para 4 asked the assessee to explain the said loss. However, the explanation of the assessee was not accepted by the Assessing Officer *intoto* and after discussion with the counsel of the assessee, the Assessing Officer observes that *“the assessee agreed for an addition of Rs.3,00,000/- cover low GP/NP and any further leakage in profit, subject to no penal action. So addition of Rs.3,00,000/- is made to the returned income of the assessee.”*

7. The perusal of assessment order reflects the assessee not only to have agreed to the aforesaid addition of Rs.3,00,000/- in order to plug further leakage in profit and also to cover low gross profit/net profit, which was subjected to no penal action. In such facts and circumstances, there

is no merit in Ground No.2 raised by the assessee and the same is dismissed.

8. The second issue raised vide Ground No.3 is against the addition of Rs.3,91,310/- made on account of corpus fund payable to HPCL.

9. The facts relating to the issue are that the assessee could not file the confirmation of the said party before the authorities below. No such confirmation has been filed before me. The limited issue which has been raised by the Ld.AR for the assessee is that there is no merit in making any addition on account of opening balance in the said account. The Ld.AR drew my attention to para 7.1 of the appellate order in this regard. The assessee had pleaded that opening balance in the account was Rs.1,14,534.82 and the balance amount was availed during the year. The assessee has not filed any confirmation in this regard. Accordingly, the assessee is directed to file confirmation before the Assessing Officer, who in turn is directed to restrict the addition to the extent of amount received during the year. Hence, Ground No.3 raised by the assessee is allowed.

10. In the result, this appeal of the assessee is partly allowed.

Order pronounced in the open court on 17th January 2020.

Sd/-

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 17th January, 2020.

** Amit Kumar **

आदेश की प्रतिलिपि अद्येषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली
Assistant Registrar, ITAT, Delhi